

**CHANGES INCORPORATED INTO MARS/SGL CHART OF ACCOUNTS AND
RELATED CODES - CHANGES MADE TO DATE IN FY 2003**

(Last Updated 6/3/03)

NOTE: SGL Crosswalk Changes were made to most Balance Sheet Codes due to new subaccount structure.

Reporting Source Code Deletions:

ALJJ	Rust Geotech, Inc.
ALMP	Martin Marietta Spec. Components, Inc.
ALNN	Midwest Research Institute – NREL
ALRM	Monsanto Research Company

Balance Sheet Code Addition:

1315 Contra To Unrealized Gains and Losses on Federal Securities

Balance Sheet Code Change:

8112 Revision to DOE Sub-Account B5 to read “. . . Transferred **In** . . .”

Status Code Additions:

CM	Identifies Contra Market Value Adjustment for Unrealized Holding Gain or Loss on Notes and Bills – Fund Type 57
CZ	Identifies Contra Market Value Adjustment for Unrealized Holding Gain or Loss on Zero Coupon Bonds – Fund Type 57
GZ	Identifies Gain from Sale of U.S. Treasury Securities – ZCB – Fund Type 57
LZ	Identifies Loss from Sale of U.S. Treasury Securities – ZCB – Fund Type 57
RA	Identifies the establishment of a refund receivable when offset with an 8132 account
RB	Identifies the collection of a refund receivable when offset by an 8132 account (SCC 17, 18, 19, 21)
RC	Identifies the establishment of a refund receivable when offset by an 8132 account

RD	Identifies the collection of a refund receivable when offset by an 8133 account (SCC 17, 18, 19, 21)
RE	Identifies the establishment of a refund receivable when offset with an 8111 account
RF	Identifies the collection of a refund receivable when offset by an 8111 account (SCC 17, 18, 19, 21)
RG	Identifies the establishment of a refund receivable when offset by an 8112 account
RH	Identifies the collection of a refund receivable when offset by an 8112 account (SCC 17, 18, 19, 21)
RI	Identifies the establishment of a loss on receivable account for principal
RJ	Identifies the write-off of receivable for principal
RK	Identifies the establishment for loss on interest receivable
RL	Identifies the write-off of receivable for interest
RM	Identifies the establishment of allowance for loss on receivable for penalties and admin. charges
RN	Identifies the write-off of receivables for penalties and admin. charges

New Asset Types:

096 Tungsten-188
097 Actinium-225

New Fund Types:

A3	8930313	Office of the Administrator
AH	8930313	Office of the Administrator (NNSA) – for the R&R funds which will roll to A3 per Budget
AN	89X0316	Northeast Home Heating Oil Reserve
B5	893/50314	Naval Reactors
EG	89X0242	Defense Environmental Restoration & Waste Management
FL	89X0240	Weapons Activities
FP	89X0243	Other Defense Activities
LE	70X0100	Departmental Management, Departmental Operations [(DHS support activities) activities previously funded from 89X0228, Departmental Administration]
LF	70X0800.3	Science and Technology, Research, Development, Operations, and Acquisitions [Chemical Biological National Security (and supporting activities)]; [Nuclear Smuggling Programs]; and [Nuclear Assessment Programs] – all three previously funded from 89X0309, Defense Nuclear Nonproliferation Appropriation Account.
LG	70X0800.3	Science and Technology, Research, Development, Operations and Acquisition [Environmental Measurements Laboratory] – previously funded from 89X0242, Defense Environmental Management Appropriation Account.
LH	70X0800.3	Science and Technology, Research, Development, Operations and Acquisitions [Biological And Environmental Research - microbial pathogens] and [Advanced Scientific Computing Research (LLNL Component)] - both programs previously funded from 89X0222, Science Appropriation Account.
LJ	70X0900.3	Information Analysis and Infrastructure Protection, Operating Expenses Security and Assurance; and National Infrastructure Simulation Center (NISAC)] – both programs previously funded from 89X0243, Other Defense Activities Appropriation Account.
LK	7030800.3	Science and Technology, Research, Development, Operations and Acquisitions [Program Direction (for Defense Nuclear Nonproliferation)] – previously funded from 8930313, Office of Administrator Appropriation Account.

NU	89X0309	Defense Nuclear Nonproliferation
NV	892/30309	Defense Nuclear Nonproliferation
N5	893/50309	Defense Nuclear Nonproliferation
T5	893/50240	Weapons Activities
UK	89X0315	Uranium Facilities Maintenance & Remediation
VP	89X4180	Isotope Production and Distribution Fund
WV	89X0222	Science
W3	8935428	Elk Hills Lands Fund
4B	89-722/31037	Transfer Appropriation Received - AID
5M	895178	Falcon Amistad Operation and Maintenance Fund, DOE
5P	895180	Special Receipt Account – Energy Security Reserve, Alternative Fuels Production
5Q	895230	Revenue from Fees and Services, FERC, DOE
5T	895649	Deposits from Sale and Transmission of Electric Energy, SWPA

Fund Type Change:

59 Non-Fund Non-Fund Inventory, Assets and Liabilities Transferred to DHS

Summary Class Code Addition:

- 13 Commitments Incurred. To record the incurrence of commitments or adjustments of commitments already incurred.

Transaction Code Addition:

- PP Identifies errors in financial statements that result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Account balances with a “PP” attribute will be segregated from current year entries and allow the OFCR to determine if the nonmaterial prior period adjustments are material enough when aggregated together to warrant restatement of prior period financial statements.

Transaction Code Deletions:

- F Federal. Identifies an account balance that results from transactions between Federal Government entities (intra-governmental transactions). This includes transactions between DOE entities. Account balances with an “F” attribute also require a corresponding OPI code identifying the appropriate “trading partner.”

N Non-Federal. Identifies an account balance that results from transactions not with a Federal Government entity.

Financial Plan Code Additions:

CB Carlsbad Field Office
 IM Office of Chief Information Officer
 PI Assistant Secretary for Policy and International Affairs
 RV Office of River Protection
 SO Office of Security

OPI Code Additions:

0320 National Security Agency
 0391 Department of Homeland Security
 ORK0 Bechtel Jacobs – Paducah
 ORL0 Bechtel Jacobs - Portsmouth
 RL9R DOE Richland Operations Office & River Corridor Contract – Washington Closure Company
 WAK0 Bechtel Jacobs – Paducah **(to be effective 10/01/03)**
 WAL0 Bechtel Jacobs – Portsmouth **(to be effective 10/01/03)**

OPI Code Deletions:

ALJ0 Rust Geotech, Inc.
 ALN0 Midwest Research Institute – NREL
 ORP0 Bechtel Jacobs Company at Portsmouth
 ORR0 Bechtel Jacobs Company at Oak Ridge

SGL Account Title Change:

2990F1 Other Liabilities, Appropriated Capital Owed - (removed “to Treasury” from title)

SGL Sub-Account Title Addition:

650001 Cost of Goods Sold – Net Billing and Bill Crediting Adjustment
 141008 Advances to Others, Non-Budgetary
 145008 Prepayments, Non-Budgetary
 232008 Deferred Credits – BPA Budgetary Payables